UNITED STATES BANKRUPTCY COURT DISTRICT OF MASSACHUSETTS EASTERN DIVISION

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| In re: |) |
| |) Chapter 7 |
| LEGACY GLOBAL SPORTS, L.P., ¹ |) Case No. 20-11157-JEB; and |
| |) 20-11351 through 20-11376 |
| Debtor. |) Request for Joint Administration |
| |) Pending |

APPLICATION OF CHAPTER 7 TRUSTEE FOR AUTHORITY TO RETAIN VERDOLINO & LOWEY, P.C., AS ACCOUNTANTS

Harold B. Murphy, the duly appointed Chapter 7 Trustee (the "Trustee") of the bankruptcy estates (the "Estates") of Legacy Global Sport, LP ("LGS"), LGS Management, LLC, LGS Manufacturing, LLC, Legacy Global Lacrosse LLC, LGS Logistics LLC, LGS Team Sales LLC, Premier Sports Events LLC, Massachusetts Premier Soccer LLC d/b/a Global Premier Soccer, Maine Premier Soccer LLC, Mass Premier Soccer in New Hampshire, LLC, Florida Premier Soccer LLC, New York Premier Soccer LLC, Jersey Premier Soccer LLC, GPS in Vermont LLC, Rhode Island Premier Soccer LLC, Carolina Premier Soccer LLC, Georgia Premier Soccer LLC, Global Premier Soccer Canada LLC, Globa

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¹ The affiliated debtors, along with the last four digits of each debtor's federal tax identification number, are as follows: (i) Legacy Global Sports, L.P., EIN #2834; (ii) LGS Management, LLC, EIN # 5401; (iii) LGS Manufacturing LLC, EIN #5305; (iv) Legacy Global Lacrosse LLC, EIN # 0161; (v) LGS Logistics LLC, EIN #6244; (vi) LGS Team Sales LLC, EIN # 6484; (vii) Premier Sports Events LLC, EIN #5407; (viii) Massachusetts Premier Soccer LLC d/b/a Global Premier Soccer, EIN # 6290; (ix) Maine Premier Soccer LLC, EIN #0740; (x) Mass Premier Soccer in New Hampshire, LLC, EIN #2958; (xi) Florida Premier Soccer LLC, EIN #0702; (xii) New York Premier Soccer LLC, EIN # 27-2451104; (xiii) Jersey Premier Soccer LLC, EIN # 0501; (xiv) GPS in Vermont LLC, EIN #3359; (xv) Rhode Island Premier Soccer LLC, EIN #2841; (xvi) Carolina Premier Soccer LLC, EIN # 46-1594047; (xvii) Georgia Premier Soccer LLC, EIN #1982; (xviii) Global Premier Soccer Puerto Rico LLC, EIN #1857; (xix) Global Premier Soccer California LLC, EIN #7811; (xxii) Global Premier Soccer Missouri, LLC, EIN #2782; (xxiii) Global Premier Soccer Connecticut, EIN # 6400; (xxiv) Global Premier Soccer Delaware, EIN # 4703; (xxv) Global Premier Soccer Michigan LLC, EIN # 0533; (xxvi) Global Premier Soccer Minnesota LLC, EIN # 5588; and (xxvii) Global Premier Soccer Ohio LLC, EIN #0022.

Missouri, LLC, Global Premier Soccer Connecticut, Global Premier Soccer Delaware, Global Premier Soccer Michigan LLC, Global Premier Soccer Minnesota LLC, and Global Premier Soccer Ohio LLC (collectively, the "Debtors"), respectfully requests authority to retain Craig R. Jalbert, CIRA and the firm of Verdolino & Lowey, P.C., as his accountants (collectively "V&L"), to assist in the performance of his duties as Trustee. In further support hereof, the Trustee states as follows:

Background

- 1. On May 20, 2020, certain petitioning creditors filed an involuntary Chapter 7 petition for relief against LGS, and an order for relief was entered on June 23, 2020.
- 2. On June 23, 2020, each of the remaining Debtors filed a voluntary petition for relief under Chapter 7 of the Bankruptcy Code.
 - 3. The Trustee is the duly appointed Chapter 7 Trustee of the Estates.
- 4. The Trustee hereby requests this Court's authority to retain Craig R. Jalbert,
 Certified Insolvency and Restructuring Advisor, and the firm of V&L as his accountants under a
 general retainer.
- 5. In connection with the Trustee's recovery of assets of the Estates, it is necessary to retain V&L in this proceeding as the liquidation of assets may have tax implications for the Estates. Accordingly, the Trustee requests authority to retain an accountant to:
 - a. Complete necessary federal and state tax returns;
 - b. Provide advice to the Trustee with respect to tax issues as they may arise; and
 - c. Perform such other accounting and tax services deemed necessary by the Trustee.
- 6. Craig Jalbert, CIRA, has substantial experience in proceedings under the Bankruptcy Code and is familiar with the Debtor's financial affairs. Mr. Jalbert and V&L have

the varied and substantial resources necessary to advise the Trustee in the performance of his duties in this proceeding.

7. Subject to this Court's jurisdiction with respect to professional fees, the Trustee has agreed to compensate V&L for its professional services described above at its usual hourly rates in effect at the time services are rendered, subject to adjustment with the consent of the Trustee and V&L. The Trustee has also agreed to reimburse V&L for its cash disbursements and for such expenses as V&L customarily bills to its clients. V&L will maintain detailed, contemporaneous records of time and any actual and necessary expenses incurred in connection with the rendering of the services described above, by category and nature of the service rendered.

Disinterestedness of V&L

- 8. Craig R. Jalbert has filed an affidavit in connection with this application, including a statement pursuant to Section 329(a) of the Bankruptcy Code.
- 9. As set forth in greater detail in the attached Affidavit, V&L has no involvement with the Trustee, the Debtors, professionals employed in the Debtors' cases, creditors, or other interested parties to the Debtors, except as provided in the Affidavit.
- 10. To the best of the Trustee's knowledge, V&L has not represented, and does not now represent, any interest adverse to the Trustee with respect to the matters on which V&L is to be retained, and V&L and its principals and employees are otherwise disinterested persons with respect to the Trustee and the Debtors as that term is defined in the Bankruptcy Code, except as may be provided in the affidavit of Mr. Jalbert.

WHEREFORE, the Trustee respectfully requests that this Court enter an Order:

- (i) Authorizing him to retain Craig R. Jalbert and the firm of Verdolino & Lowey, P.C. as his accountants
- (ii) Granting such other relief as is just and proper.

HAROLD B. MURPHY, CHAPTER 7 TRUSTEE

By his counsel,

/s/ Kathleen R. Cruickshank

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Dated: July 29, 2020